

**THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

|  |                       |  |
|--|-----------------------|--|
| <b>In re:</b><br><br><b>ALEXANDER E. JONES</b><br><br><br><b>Debtor.</b> | §<br>§<br>§<br>§<br>§ | <b>Case No. 22-33553<br/>(Chapter 7)</b> |
|--|-----------------------|--|

**THIRD MONTHLY FEE STATEMENT OF TPS-WEST LLC AS ACCOUNTANT  
FOR CHAPTER 7 TRUSTEE, CHRISTOPHER R. MURRAY, FOR ALLOWANCE OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD  
FROM MAY 1, 2025 THROUGH SEPTEMBER 30, 2025**

|   |  |
|---|--|
| <b>Name of Applicant:</b>                               | TPS-West LLC as Accountant for the Chapter 7 Trustee |
| <b>Date of Retention Order:</b>                         | 02/07/2025 [DE 1073]                                 |
| <b>Period for which Fees and Expenses are Incurred:</b> | May 1, 2025 through and including September 30, 2025 |
| <b>Interim Fees Incurred:</b>                           | <b>\$15,383.00</b>                                   |
| <b>Interim Payment of Fees Requested (80%):</b>         | <b>\$12,306.40</b>                                   |
| <b>Interim Expenses Incurred:</b>                       | <b>\$15.20</b>                                       |
| <b>Total Fees and Expenses Due:</b>                     | <b>\$12,321.60</b>                                   |

This is the Third Monthly Fee Statement.

TPS-West LLC (“TPSW”), as Accountant for the Chapter 7 Trustee, Christopher R. Murray (the “Trustee”), submits this Third Monthly Fee Statement (the “Fee Statement”) for the period from May 1, 2025 through September 30, 2025 (the “Application Period”) in accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Trustee* [DE 793] (the “Interim Compensation Order”).

TPSW requests compensation for professional services rendered in the amount of \$15,383.00 (the “Fees”), and for reimbursement of out-of-pocket expenses incurred in the amount of \$15.20 (the “Expenses”) for the Application Period. Eighty percent (80%) of the fees equals \$12,306.40 and one hundred percent (100%) of the Expenses equals \$15.20 for a total requested amount of \$12,321.60.

Summaries of the calculations for these fees by project category and expenses are attached hereto as **Exhibit 1** and **Exhibit 2**, respectively. A summary of the time expended by TPSW’s professionals, together with their respective hourly rates, is attached hereto as **Exhibit 3**. TPSW’s invoice for the Application Period is attached hereto as **Exhibit 4**.

**WHEREFORE**, TPSW respectfully requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of eighty percent (80%) of the compensation sought, in the amount of \$12,306.40 and reimbursement of one hundred percent (100%) of expenses incurred in the amount of \$15.20 for a total amount of \$12,321.60.

Dated: October 10, 2025

Respectfully submitted,

**TPS-WEST LLC**

*Richard Anderson*

\_\_\_\_\_  
Richard P. Anderson, CPA  
10260 Westheimer Rd., Suite 210  
Houston, TX 77042  
*Accountant for the Chapter 7 Trustee*

**CERTIFICATE OF SERVICE**

This will certify that a true and correct copy of the foregoing document was forwarded by electronic transmission to all registered ECF users appearing in the case on October 10, 2025.

*/s/ Jacqueline Q. Chiba*

\_\_\_\_\_  
Jacqueline Q. Chiba  
*General Bankruptcy Counsel  
for the Chapter 7 Trustee*

**EXHIBIT 1**

**SUMMARY OF TIME EXPENDED BY PROJECT CATEGORY**

| <b>Project Category</b>    | <b>Total Hours</b> | <b>Total Fees</b>  |
|----------------------------|--------------------|--------------------|
| Federal Income Tax         | 54.40              | \$15,128.00        |
| Other Taxation Issues      | 0.30               | \$51.00            |
| Fee/Employment Application | 1.80               | \$204.00           |
| <b>TOTAL</b>               | <b>56.50</b>       | <b>\$15,383.00</b> |

**EXHIBIT 2**

**SUMMARY OF EXPENSES**

| <b>Expense Type</b>         | <b>Amount</b>  |
|-----------------------------|----------------|
| Copy, Print, and/or Mailing | \$15.20        |
| <b>TOTAL</b>                | <b>\$15.20</b> |

**EXHIBIT 3****SUMMARY OF TIME EXPENDED BY BILLING PROFESSIONALS**

| <b>Professional</b> | <b>Hourly Rate</b> | <b>Total Hours</b> |
|---------------------|--------------------|--------------------|
| James L. Clarke     | NO CHARGE          | 0.40               |
| Natalie S. Hinson   | \$170.00           | 2.10               |
| Natalie S. Hinson   | NO CHARGE          | 0.20               |
| Rhonda B. Fronk     | 275.00             | 46.00              |
| Richard P. Anderson | 330.00             | 7.20               |
| Richard P. Anderson | NO CHARGE          | 0.60               |
| <b>TOTAL</b>        |                    | <b>56.50</b>       |

**EXHIBIT 4**

**INVOICE**

TPS-West, LLC  
 Certified Public Accountants  
 10260 Westheimer Rd., Suite 210  
 Houston, TX 77042

Invoice submitted to:

Alexander E. Jones Bk # 22-33553-CML-7  
 c/o Christopher Murray, Chapter 7  
 Bankruptcy Trustee  
 602 Sawyer Street  
 Suite 400  
 Houston, TX 77007

October 1, 2025

Invoice #4141

Professional Services

|           |                             |   | <u>Hrs/Rate</u>     | <u>Amount</u> |
|-----------|-----------------------------|---|---------------------|---------------|
|           | <u>Federal Income Taxes</u> |   |                     |               |
| 8/5/2025  | NH                          | Email correspondence re: 2024 Form 1041.  | 0.10                | \$17.00       |
|           | NH                          | Prepare IRS Form 2848 (Power of Attorney).  | \$170.00/hr<br>0.30 | \$51.00       |
|           | RBF                         | Telephone conference with Trustee, counsel Schultz, and R Anderson re: tax issues related to the filing of 2024 Form 1041 estate tax return.  | \$170.00/hr<br>0.80 | \$220.00      |
| 8/6/2025  | RBF                         | Finalize/transmit Form 2828 Power of Attorney to IRS.   | \$275.00/hr<br>0.70 | \$192.50      |
| 8/14/2025 | RBF                         | Begin analysis of tax data for use in 2024 Form 1041 consolidated income tax return.  | \$275.00/hr<br>2.80 | \$770.00      |
| 8/20/2025 | RBF                         | Continue analysis and preparation of tax data for use in 2024 Form 1041 income tax return.  | \$275.00/hr<br>2.20 | \$605.00      |
| 8/22/2025 | RBF                         | Begin preparation of Bankruptcy Tax Statement to accompany 2024 Form 1041 income tax return.  | \$275.00/hr<br>0.40 | \$110.00      |
|           | RBF                         | Continue analysis of tax data for use in 2024 Form 1041 income tax return.  | \$275.00/hr<br>6.20 | \$1,705.00    |
| 8/28/2025 | NH                          | Review order approving real estate sale.  | \$275.00/hr<br>0.20 | \$34.00       |
| 9/15/2025 | RBF                         | Prepare IRS tax return filing instruction letter for 2024 Form 1041 income tax package.   | \$170.00/hr<br>0.30 | \$82.50       |
|           | RBF                         | Prepare federal 505(b) letter for 2024 Form 1041 income tax package.  | \$275.00/hr<br>0.30 | \$82.50       |
|           | RBF                         | Prepare Bankruptcy Tax Statement to accompany 2024 Form 1041 income tax return.   | \$275.00/hr<br>0.40 | \$110.00      |
|           | RBF                         | Discuss status of 2024 Form 1041 with Trustee and R Anderson.   | \$275.00/hr<br>0.30 | \$82.50       |
|           | RBF                         | Continue with preparation of tax data for use in 2024 Form 1041 income tax return.  | \$275.00/hr<br>0.80 | \$220.00      |
|           | RPA                         | Email with C. Murray about status of return.  | \$275.00/hr<br>0.20 | \$66.00       |
| 9/17/2025 | RBF                         | Telephone calls with IRS to try and obtain a transcript of the 2023 Form 1041 filed for the estate (attempts to retrieve a copy of the transcript online, as well as requests by the Trustee to obtain a copy of the actual return from the previous accountant, have not been successful). | \$330.00/hr<br>1.20 | \$330.00      |
| 9/22/2025 | RBF                         | Obtain IRS transcripts for use in determining tax return filing requirements, if any, for 2023 Form 1041.   | \$275.00/hr<br>0.80 | \$220.00      |
|           | RBF                         | Review additional court documents relevant to tax issues to determine proper tax treatment for 2023 Form 1041 income tax return.  | \$275.00/hr<br>0.90 | \$247.50      |
|           | RBF                         | Begin analysis of tax data for use in 2023 Form 1041 income tax return.   | \$275.00/hr<br>1.50 | \$412.50      |



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|           |                              |   | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------|------------------------------|---|-----------------|---------------|
| 9/23/2025 | RBF                          | Continue analysis of tax data for use in 2023 Form 1041 income tax return.                        | 7.60            | \$2,090.00    |
|           |                              |   | \$275.00/hr     |               |
| 9/24/2025 | RBF                          | Preparation of tax data for use in 2023 Form 1041 income tax return.                              | 7.20            | \$1,980.00    |
|           |                              |   | \$275.00/hr     |               |
| 9/25/2025 | RBF                          | Prepare IRS tax return filing instruction letter for 2023 Form 1041 income tax package.           | 0.20            | \$55.00       |
|           |                              |   | \$275.00/hr     |               |
|           | RBF                          | Prepare federal 505(b) letter for 2023 Form 1041 income tax package.                              | 0.20            | \$55.00       |
|           |                              |   | \$275.00/hr     |               |
|           | RBF                          | Prepare draft of 2023 Form 1041 income tax return for review.                                     | 0.40            | \$110.00      |
|           |                              |   | \$275.00/hr     |               |
|           | RBF                          | Prepare draft of 2024 Form 1041 income tax return for review.                                     | 0.40            | \$110.00      |
|           |                              |   | \$275.00/hr     |               |
|           | RBF                          | Prepare Bankruptcy Tax Statement to accompany 2023 Form 1041 income tax return.                   | 0.80            | \$220.00      |
|           |                              |   | \$275.00/hr     |               |
|           | RBF                          | Begin preparation of tax workpapers to support 2023 Form 1041 income tax return.                  | 4.50            | \$1,237.50    |
|           |                              |   | \$275.00/hr     |               |
|           | RBF                          | Finalize preparation of tax data for use in 2023 Form 1041 income tax return.                     | 0.60            | \$165.00      |
|           |                              |   | \$275.00/hr     |               |
|           | RBF                          | Finalize preparation of tax data for use in 2024 Form 1041 income tax return.                     | 0.90            | \$247.50      |
|           |                              |   | \$275.00/hr     |               |
| 9/26/2025 | RBF                          | Finish preparation of tax workpapers to support 2023 Form 1041 income tax return.                 | 3.60            | \$990.00      |
|           |                              |   | \$275.00/hr     |               |
|           | RPA                          | Discuss 2023 and 2024 tax filings with R. Fronk.  | 0.60            | NO CHARGE     |
| 9/29/2025 | RPA                          | Review of 2024 federal income tax return along with associated working papers                     | 3.60            | \$1,188.00    |
|           |                              |   | \$330.00/hr     |               |
|           | RPA                          | Review of 2023 federal income tax return along with associated working papers                     | 3.40            | \$1,122.00    |
|           |                              |   | \$330.00/hr     |               |
|           |                              |   |                 |               |
|           | SUBTOTAL:                    |   | [ 54.40         | \$15,128.00]  |
|           | <u>Other Taxation Issues</u> |   |                 |               |
| 6/23/2025 | NH                           | Email correspondence from the trustee re: 2024 Form 1099's.                                       | 0.10            | \$17.00       |
|           |                              |   | \$170.00/hr     |               |
|           | NH                           | Report 2024 1099 status findings to the trustee.  | 0.10            | \$17.00       |
|           |                              |   | \$170.00/hr     |               |
|           | NH                           | Review case file re: 2024 1099 status.  | 0.10            | \$17.00       |
|           |                              |   | \$170.00/hr     |               |
|           |                              |   |                 |               |
|           | SUBTOTAL:                    |   | [ 0.30          | \$51.00]      |
|           | <u>TPSW Fee Application</u>  |   |                 |               |
| 5/1/2025  | JLC                          | Prepare monthly invoice for fee application to be prepared by Trustee counsel (No Charge).        | 0.40            | NO CHARGE     |
|           |                              |   |                 |               |
|           | NH                           | Review/submit invoice for Monthly Fee Statement (April 2025) to trustee's counsel.                | 0.20            | \$34.00       |
|           |                              |   | \$170.00/hr     |               |
| 5/6/2025  | NH                           | Review TPSW Monthly Fee Statement 2 draft.  | 0.20            | \$34.00       |
|           |                              |   | \$170.00/hr     |               |
| 5/7/2025  | NH                           | Submit executed Monthly Fee Statement (April 2025) to trustee's counsel.                          | 0.10            | \$17.00       |
|           |                              |   | \$170.00/hr     |               |
| 5/9/2025  | NH                           | Update case file with Monthly Fee Statement (April 2025) as filed.                                | 0.20            | NO CHARGE     |
| 5/19/2025 | NH                           | Review draft of TPS West first interim fee application covering the period of 12/20/24 - 4/30/25. | 0.30            | \$51.00       |
|           |                              |   | \$170.00/hr     |               |
| 6/12/2025 | NH                           | Review CNO filed re: TPS-West first interim fee app.  | 0.20            | \$34.00       |
|           |                              |   | \$170.00/hr     |               |
| 6/13/2025 | NH                           | Review order approving first interim fee app for TPSWest.   | 0.20            | \$34.00       |
|           |                              |   | \$170.00/hr     |               |
|           |                              |   |                 |               |
|           | SUBTOTAL:                    |   | [ 1.80          | \$204.00]     |

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|  | <u>Hours</u> | <u>Amount</u> |
|--|--------------|---------------|
| For professional services rendered           | 56.50        | \$15,383.00   |
| Additional Charges :                         |              |               |
| <u>Copy Expense</u>                          |              |               |
| 5/1/2025 NH Monthly copy count: April 2025   |              | \$3.20        |
| 5/30/2025 NH Monthly copy count - May 2025   |              | \$8.80        |
| 8/29/2025 NH Monthly copy count: August 2025 |              | \$3.20        |
| SUBTOTAL:                                    |              | [ \$15.20]    |
| Total costs                                  |              | \$15.20       |
| Total amount of this bill                    |              | \$15,398.20   |
| Balance due                                  |              | \$15,398.20   |

| User Summary        |              |             |               |
|---------------------|--------------|-------------|---------------|
| <u>Name</u>         | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
| James L. Clarke     | 0.40         | \$0.00      | \$0.00        |
| Natalie S. Hinson   | 2.10         | \$170.00    | \$357.00      |
| Natalie S. Hinson   | 0.20         | \$0.00      | \$0.00        |
| Rhonda B. Fronk     | 46.00        | \$275.00    | \$12,650.00   |
| Richard P. Anderson | 7.20         | \$330.00    | \$2,376.00    |
| Richard P. Anderson | 0.60         | \$0.00      | \$0.00        |